

April 2026

# Latest Development on E-Invoicing

# Glossary for Reference

Abbreviations / Acronyms	Descriptions
FAQs	Frequently Asked Questions
FY	Financial Year
IRBM	Inland Revenue Board of Malaysia
Specific Guideline 4.7	E-Invoice Specific Guideline (Version 4.7) dated 20 April 2026
Specific Guideline 4.6	E-Invoice Specific Guideline (Version 4.6) dated 5 January 2026
YA	Year of Assessment

Following the announcement of a further extension of 12-month Interim Relaxation Period (for businesses with annual turnover of up to RM5 million), the IRBM has published revised guidelines and updated FAQs in April 2026 (can be downloaded via <https://www.hasil.gov.my/en/e-invoice/>): -



**Specific Guideline 4.7**  
(replacing Specific Guideline 4.6)



Updated **General FAQs**

## Mandatory Implementation Timeline and Corresponding Interim Relaxation Period

Phase	Taxpayers with an annual turnover or revenue (*)	Implementation Date	Interim Relaxation Period
1	More than RM100 million	1 August 2024	1 August 2024 to 31 January 2025
2	More than RM25 million and up to RM100 million	1 January 2025	1 January 2025 to 30 June 2025
3	More than RM5 million and up to RM25 million	1 July 2025	1 July 2025 to 31 December 2025
4	Up to RM5 million	1 January 2026	<b>Extended to 31 December 2027 (from 31 December 2026)</b>

(\*) Based on annual turnover or revenue for FY 2022.

## Reminders

- The **Interim Relaxation Period** is a concession with conditions to facilitate taxpayers in getting ready for e-Invoicing. It is **NOT** a deferment.
- Taxpayers who opt for the Interim Relaxation Period must still adhere to the IRBM's prescribed requirements during the Interim Relaxation Period.
- Non-compliance during the Interim Relaxation Period may attract penalty [i.e. on conviction, be subject to a fine of not less than RM200 and not more than RM20,000 or imprisonment for a term not exceeding six (6) months or both, for **EACH non-compliance**].
- For **new businesses or operations commencing from year 2023**, it is important to determine the applicable implementation timeline. Please refer to items 12 and 13 of the general FAQs for details.
- While taxpayers (e.g. individuals, partnerships, companies, cooperatives etc) with an annual turnover or revenue of below RM1 million are currently **exempted\*** from issuing e-Invoice, including issuance of self-billed e-Invoice, certain taxpayers would **NOT** qualify for such exemption, such as: –



Taxpayer with non-individual shareholder(s) (or equivalent) with annual turnover or revenue of **at least RM1 million.**



Taxpayer is a subsidiary of a holding company with annual turnover or revenue of **at least RM1 million.**



Taxpayer has related company / joint venture with annual turnover or revenue of **at least RM1 million.**




*\*subject to changes from time to time.*





## How Prepared Are You ?

At a minimum, businesses should focus on the following **three (3) factors**: –

Factors	Points to Consider
<b>People</b> 	<ul style="list-style-type: none"> <li>▪ Have you formed a dedicated project team to drive and oversee the e-Invoicing implementation?</li> <li>▪ Are your stakeholders (e.g. customers, suppliers, employees) made aware of their roles and responsibilities in the e-Invoice regime (even post-implementation)?</li> </ul>
<b>Process</b> 	<ul style="list-style-type: none"> <li>▪ Have you reviewed your current invoicing process to incorporate IRBM's requirements on e-Invoice (e.g. self-billed e-Invoice)?</li> <li>▪ Have you collated relevant details from suppliers and customers for purpose of completing the e-Invoice?</li> </ul>
<b>System</b> 	<ul style="list-style-type: none"> <li>▪ Have you decided on the suitable model for submission of e-Invoice (e.g. MyInvois Portal, direct integration, middleware)?</li> <li>▪ What is your backup plan when the system is down?</li> </ul>

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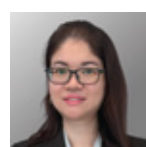


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